

ACCOUNT NO.	ACCOUNT
1000000	ASSETS
1002000	Current Assets
1003000	Liquid Assets
1004000	Petty Cash
1016000	Cash in Bank
1016100	Cash in Bank – Acct 1
1016200	Cash in Bank – Acct 2
1098000	Savings and Temporary Cash Investments
1098100	Savings Account
1098200	Certificate of Deposit
1098300	Money Market Account
1110000	Accounts Receivables
1120000	Accounts Receivables
1120039	Allowance for Doubtful Accounts
1310000	Other Assets
1320000	Inventories
1350000	Prepaid Expenses
1400000	Investments
1410000	Investments – Restricted
1411000	Investments – Restricted
1415000	Investments – Unrestricted
1419000	General Fund
1421000	Scholarship Fund
1430000	Restricted Funds
1431000	Region/Wing Restricted Funds
1439000	Investment Valuation Allowance
<i>1499</i>	<i>Undeposited Funds</i>
1500000	Fixed Assets
1505000	Land
1520000	Fixed Assets – Buildings & Improvements
1520010	Building 1
1520020	Building 2
1520090	Work in Progress
1525000	Accumulated Depreciation – Buildings & Improvements
1530000	Fixed Assets – Furniture & Fixtures
1535000	Accumulated Depreciation – Furniture & Fixtures
1540000	Fixed Assets – Computers
1545000	Accumulated Depreciation – Computers
1570000	Fixed Assets – Other Equipment
1575000	Accumulated Depreciation – Other Equipment
1600000	Equipment Under Capital Leases
1605000	Accumulated Depreciation – Capital Leases
1620000	Fixed Assets – Communication Equipment
1625000	Accumulated Depreciation – Communication Equipment
2000000	LIABILITIES AND NET ASSETS
2010000	Liabilities
2015000	Accounts Payables

2100000	Accrued Payroll Liabilities
2110000	Accrued Salaries
2121000	Accrued Leave
2130000	Accrued Payroll Taxes
2195000	Obligations Under Capital Leases – Current
2400000	Accrued Expenses
2500000	Deferred Revenue and Credits
2600000	Notes Payable - Current
2700000	Long-Term Liabilities
2750000	Obligations Under Capital Leases
2755000	Notes Payable – Long-Term
3000000	Net Assets
3005000	Current Year Net Assets
3015000	Net Assets – Unrestricted
3025000	Net Assets – Temporarily Restricted
3030000	Net Assets – Permanently Restricted
3040000	Unrealized Gain/Loss – Long-Term Investments – Unrestricted
3000	<i>Opening Balance Equity</i>
3900	<i>Retained Earnings</i>
4000000	REVENUES AND EXPENSES
4999	<i>Uncategorized Income</i>
5000000	Revenues
5010000	Revenues from Government Contracts
5050000	Federal, State and Local Government Missions
5050100	Aircraft Minor Maintenance
5050200	Aircraft Fuel
5050300	Miscellaneous
5060000	State Appropriation
5080000	Government Contributions – Unrestricted
5081000	Government Contributions – Restricted
5083000	Government Contributions Materials & Supplies (DRMO)
5090000	State Director Income
5090100	State Director Rent & Utilities – From NHQ
5090200	State Director Flying – From NHQ
5090210	Aircraft Minor Maintenance
5100000	Revenues from Activities
5227000	Senior Activities
5227010	Activity 1
5227020	Activity 2
5228000	Cadet Activities
5228010	Activity 1
5228020	Activity 2
5230000	Flight Activities/Member Flying
5230010	Aircraft Minor Maintenance
5230020	Aircraft Fuel
5230030	Miscellaneous
5235000	Mission Income – Other
5240000	Fundraising and Special Events

5300000	Revenue from Dues
5310000	Member Dues
5310010	From NHQ
5310020	From Members
5335000	Member Contributions - From NHQ
5400000	Other Revenue and Gains
5410000	Interest Income
5411000	Investment Income – Unrestricted
5412000	Investment Income – Restricted
5415000	Contributions – Unrestricted
5415010	Contributions – Unrestricted – Cash
5415020	Contributions – Unrestricted – Non-Cash
5416000	Contributions – Restricted
5416010	Contributions – Restricted – Cash
5416020	Contributions – Restricted – Non-Cash
5418000	Contributed Facilities & Utilities
5420000	Miscellaneous Income
5810000	Unrealized Market Gain/Loss
5910000	Gain/Loss on Sale of Securities
6110000	Gain/Loss on Sale or Disposal of Assets
6111000	Material & Supply Sales
6112000	Insurance Collected
6114000	Unrelated Business Income
6210000	Special Events
6212000	Region/Wing Conference Registration
6300000	From National Headquarters
6310000	From NHQ – Funded Flying
6310100	Aircraft Minor Maintenance
6310110	CD Missions
6310120	SAR Actual Missions
6310130	SAR Training Missions
6310150	Homeland Security Missions
6310160	FEMA Missions
6310170	ROTC Flying
6310180	Cadet Orientation Rides
6310200	Aircraft Fuel
6310210	CD Missions
6310220	SAR Actual Missions
6310230	SAR Training Missions
6310250	Homeland Security Missions
6310260	FEMA Missions
6310270	ROTC Flying
6310280	Cadet Orientation Rides
6310300	Miscellaneous
6310310	CD Missions
6310320	SAR Actual Missions
6310330	SAR Training Missions
6310350	Homeland Security Missions
6310360	FEMA Missions

6310380	Cadet Orientation Rides
6313000	From NHQ – Aircraft & Vehicle Major Maintenance
6313010	Aircraft Reimbursable Major Maintenance
6313020	Vehicle Reimbursable Major Maintenance
6313030	Aircraft HRP Claims
6313040	Vehicle VSI Claims
6314000	From NHQ – Senior Activities
6314010	Senior Activities
6314020	Squadron Leadership School
6314030	Corporate Learning Course
6314040	Region Staff College
6314050	Region Chaplain's College
6314060	Unit Commander's Course
6315000	From NHQ – Cadet Activities
6315010	Cadet Activities
6315015	Region Cadet Leadership School
6315020	Drug Demand Reduction
6318000	From NHQ – Operating Funds
6320000	From NHQ – Other
6320010	Audit Fees
6320020	National Paging System
6320030	Safety Awards
6320040	IACE
6320050	National Summer Activities
6320051	Aircraft Minor Maintenance
6320052	Aircraft Fuel
6320053	Miscellaneous
6320060	Miscellaneous Missions
6320061	Aircraft Minor Maintenance
6320062	Aircraft Fuel
6320063	Miscellaneous
6320070	Miscellaneous
6400000	From Units Below National Headquarters
6410000	From Regions and Wings
6412000	From Units Below – Vehicle Insurance
6413000	From Units Below – Other
6560	<i>Payroll Expenses</i>
6999	<i>Uncategorized Expenses</i>
7000000	OPERATING EXPENSES
7040000	Awards and Grants to Individuals
7042000	Awards
7043000	Scholarships
7200000	Salaries and Related Expenses
7210000	Salaries
7220000	Accrued Leave Expense
7310000	401(k) Corporate Contribution
7320000	Health Insurance
7324000	Worker's Comp Insurance
7325000	Other Employee Benefits

7410000	Payroll Tax Expense
7520000	Professional Services
7525000	Accounting and Audit Services
7535000	Professional Legal Services
7542000	Other Professional Services
7600000	Mission Expenses
7681000	Mission Expenses – Other
7700000	Supplies
7710000	Supplies
7730000	Equipment Purchases
7735000	Equipment
7745000	Communication Equipment
7800000	Telephone and Communication
7810000	Telephone & Communication
7811000	Internet Fees
7900000	Postage and Shipping
7910000	Postage & Shipping
8000000	Occupancy Expenses
8015000	Rent
8020000	Utilities
8030000	Property Taxes
8080000	Contributed Facilities and Utilities
8085000	Facility Expenditures – Other
8100000	Maintenance Expenses
8101000	Corporate Vehicle Maintenance
8110000	Equipment Leases
8130000	Corporate Aircraft Fuel
8132000	Corporate Aircraft Maintenance
8135000	Other Equipment Maintenance
8230000	Publications
8240000	Printing & Publication
8310000	Travel
8312000	Travel
8400000	Activities and Encampments
8475000	Cadet Activities
8475010	Encampment
8475020	Activity 2
8475030	Drug Demand Reduction
8475040	Glider Flights Expense
8475050	O-Rides Member Aircraft
8475060	IACE
8476000	Senior Activities
8476010	Activity 1
8476020	Activity 2
8476030	Activity 3

8505000	Conferences, Conventions and Meetings
8510000	CAP Safety Initiative
8541000	Wing/Region Conference Expense
8650000	Depreciation Expense
8654000	Depreciation – Buildings & Improvements
8656000	Depreciation – Furniture & Fixtures
8658000	Depreciation – Computers
8664000	Depreciation – Other Equipment
8665000	Depreciation – Capital Leases
8667000	Depreciation – Communications Equipment
8700000	Insurance
8710000	Insurance
8820000	Professional Development
8825000	Region Staff College
8830000	Region Chaplain's College
8840000	National Legal Officer's School
8850000	National Inspector General College
8860000	National Staff College
8865000	Senior Training for Cadet Leaders
8868000	Region Cadet Leadership School
8870000	Squadron Leadership School
8875000	Corporate Learning Course
8877000	Unit Commander's Course
8891000	Level 1
9100000	Bad Debt Expense
9102000	Bad Debt Expense
9240000	Advertising
9241000	Advertising
9300000	Other Expenses
9302000	Miscellaneous
9380000	Interest Expense
9400000	Credit Card Expense
9405000	Bank Expense
9430000	Unrelated Business Income Expense
9433000	Expenditures with NHQ – Hull Repair Fund
9434000	Expenditures with NHQ – Vehicle Insurance
9435000	Expenditures with NHQ – Other
9435010	Membership Dues
9435020	Miscellaneous
9436000	Expenditures with Regions & Wings
9437000	Expenditures with Units Below
9438000	Fundraising Expenses
9439000	Lobbying Expenses

All bold accounts are lead accounts and no entries will be posted to these accounts.

Non-bold accounts below the bold accounts are sub-accounts and roll up into the lead account they follow.

Additional sub-accounts are authorized. Additional lead accounts are not.

Italicized accounts are QuickBooks® created accounts.